2021

AUG 1 7 2020

CERTIFICATE

To the Clerk of Butler County, State of Kansas We, the undersigned, officers of

City of Cassoday

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

1 1			2021	Adopted Budget	
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for		2			
Allocation of MVT, RVT, and 16/2	20M Veh Tax	3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.		8 (2.17)		
General	12-101a	7	51,325	12,207	16.808
Debt Service	10-113	- '	31,323	12,207	16.000
Library	12-1220				80007
Chariel Highway			7,936		
Special Highway Water		_			
		4	67,067		
Gas Sewer			144,834 30,321		
Serve.			30,321		
Non-Budgeted Funds					
Totals		xxxxxx	301,483	12,207	16.808
Budget Summary		0	- 79		County Clerk's Use Only
Neighborhood Revitalization			(6)		726,258
Tax Lid Limit (from Computation Does the City Need to Hold an E				12,256 NO	Nov 1, 2020 Total Assessed Valuation
Assisted by:	- *		1/4	Dann 1	H
Address:	- - -	M	AM_	- yaw 0	110
Email:	_	Joy	Lesabo		
Date Attested: November 12,	*SEAL*	overning B			

City of Cassoday

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds	Ad Valorem Levy		Allocati	Allocation for Proposed Year 2021	ear 2021	
for 2020	Tax Year 2019	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,568	2,379	88	22	420	45
Debt Service	We will state the state of the					
Library		Sant E				
TOTAL	11,568	2,379	88	22	420	45
County Treas Motor Vehicle Estimate	iicle Estimate	2,379				
County Treas Recreational Vehicle Estimate	al Vehicle Estimate	ı	80	88		
County Treas 16/20M Vehicle Estimate	ehicle Estimate			22		
County Treas Commercial Vehicle Tax Estimate	al Vehicle Tax Estimate				420	
County Treas Watercraft Tax Estimate	Tax Estimate				3	45
Motor Vehicle Factor		0.20563				
	Recreational Vehicle Factor	or	0.00756	9		
		16/20 Vehicle Factor	actor	0.00193		
			Commercial Vehicle Factor	ehicle Factor	0.03630	
				Watercraft Factor	or .	0.00389

City of Cassoday

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Gas	Capital Improvement		30,000	42,734	K.S.A. 12-1, 118
Sewer	Capital Improvement		5,000	5,000	K.S.A. 12-1, 118
Water	Capital Improvement		4,000	4,000	K.S.A. 12-1, 118
General	Capital Improvement		5,000	10,000	K.S.A. 12-1, 118
	Totals	0	44,000	61,734	
	Adjustments*				
	Adjusted Totals	0	44,000	61,734	

^{*}Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

City of Cassoday

STATEMENT OF INDEBTEDNESS

	Date	Date of	Interest Rate	Amount	Beginning Amt Outstanding	Dat	Date Due	Amo 20	Amount Due 2020	Amo 20	Amount Due 2021
	Issue	Retirement	%	Issued	Jan 1,2020	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
				Th.							
Total Revenue Bonds					0			0	0	0	0
Other:											A STATE OF THE PARTY OF THE PAR
										8.0	
									Section of the section		A. S.
Total Other					0			0	0	0	0
Total Indehtedness					0			0	0	_	0

FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Unanapph and Cook Polymer Lond	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	4,442	7,550	7,52
Receipts:	10.100		3.8
Ad Valorem Tax Delinquent Tax	10,130		XXXXXXXXXXXXXXXXX
Motor Vehicle Tax	1,037	1,000	
Recreational Vehicle Tax	2,376	2,375	2,37
16/20M Vehicle Tax	88	88	8
	90	75	2
Commercial Vehicle Tax Watercraft Tax	427	420	42
Gross Earning (Intangible) Tax			4
LAVTR			
City and County Revenue Sharing			
City and County Revenue Snaring			
Trash Income	12 212	14.000	16.00
Building Rent	12,212	14,000	16,00
Insurance Dividend	3,800	4,000	4,20
Lot Rent	414	600	80
Evergy Franchise	754	900	1,00
	4,624	4,800	5,00
Licenses (Dog Tags) Municipal Court	321	350	37
	563	1,000	1,50
Cereal Malt Beverage Building Permit	125	50	10
	135	150	20
Vendor Fees/NSF Fees In Lieu of Tax (IRB)	235	300	35
Interest on Idle Funds	21		1 1 2 2
Neighborhood Revitalization Rebate	21		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	25.005	44 (74	
Resources Available:	37,227	41,676	32,47
Expenditures:	41,669	49,226	40,00
Payroll & Taxes	4.061	5 200	5.00
Trash Pickup	4,961	5,200	5,90
Electric Electric	10,476	10,500	12,00
	2,787	2,800	3,00
Street Lights	5,868	5,900	6,20
Telephone	602	700	80
Insurance	1,700	1,500	2,00
Equipment Repair	1,362	1,500	1,80
Building/HVAC Repair	403	1,000	1,20
Fuel	99	200	30
Office Supplies	835	1,800	1,90
Legal/Municipal Court Expense	2,627	2,800	2,90
Dues (T. G)	1,055	1,100	1,30
Cereal Malt Beverage (To State)	50	50	5
Computer Software & Support	700	900	1,00
Capital Improvement		5,000	10,00
Drug Test	25	50	7
Bank Charges/Postage	569	700	90
Cook Formand (2021 and			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	34,119	41,700	51,32
Unencumbered Cash Balance Dec 31	7,550		XXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	43,700	44,250	51,32
-	Non-	Appropriated Balance	
	Total Expenditu	ire/Non-Appr Balance	51,32
		Tax Required	11,32
De	elinquent Comp Rate:	7.8%	88
		2020 Ad Valorem Tax	12,20

CPA Summary				

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	12,580	8,776	4,656
Receipts:	4.6		,,,,,,
State of Kansas Gas Tax	3,437	3,230	2,850
County Transfers Gas	524	480	430
Interest on Idle Funds		v c ²⁸ my	
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,961	3,710	3,280
Resources Available:	16,541	12,486	7,936
Expenditures:			
Street Repair and Maint	4,622	4,700	4,800
Salary	3,143	3,130	3,136
Taxes			
Truck Repairs			78.2
Cash Forward (2021 column)	New York		
Miscellaneous	No. of the second		551
Does miscellaneous exceed 10% of Total Exp		g to some a significant	
Total Expenditures	7,765	7,830	7,936
Unencumbered Cash Balance Dec 31	8,776	4,656	0
2019/2020/2021 Budget Authority Amount:	11,671	12,490	7,936

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	13,670	10,117	4,417
Receipts:			
Reconnect Fee	25	50	75
Charges to Customers	49,007	55,000	60,000
Water Meter	50	50	75
Outside Water Sales	944	1,100	1,500
Insurance Dividend/Refund Conference	407	900	1,000
Bu. Co. Specials			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	50,433	57,100	62,650
Resources Available:	64,103	67,217	67,067
Expenditures:			
Fuel	1,734	1,800	1,900
Salary/Taxes	15,594	16,500	18,000
RWD #3	25,064	28,000	29,000
Misc Supplies/Maintenance	4,448	4,600	5,200
Insurance	2,753	3,200	3,450
Water Samples/Testing	1,397	1,500	1,767
Telephone & Electric	1,618	1,700	1,900
Annual Dues/Bank Charges	919	1,000	1,050
Office Overhead	459	500	800
Cash Forward (2021 column)			
Capital Improvement		4,000	4,000
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	53,986	62,800	67,067
Unencumbered Cash Balance Dec 31	10,117	4,417	0
2019/2020/2021 Budget Authority Amount:	77,713	79,670	67,067

CPA Summary		ii.	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas	Prior Year Actual for 2019	Current Year	Proposed Budget
Unencumbered Cash Balance Jan 1	78,124	Estimate for 2020	Year for 2021
Receipts:	/8,124	83,784	54,034
Insurance Dividends	407	(00	=00
	407	600	700
Charges to Customers	80,438	88,000	90,000
Bu. Co. Specials Deposits	50	50	100
	50	50	100
Interest on Idle Funds Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
	00.005	00.450	
Total Receipts	80,895	88,650	90,800
Resources Available:	159,019	172,434	144,834
Expenditures:			
Legal/Annual Dues/Insurance	6,061	9,000	10,000
Fuel/Telephone	2,766	4,000	5,000
Salary/Payroll Taxes	16,750	20,000	25,000
KMGA/USDI	45,158	48,000	52,000
Repairs/Maintenance	3,648	5,500	7,500
Office Overhead	700	1,500	2,000
Drug Tests/Locates	152	400	600
Capital Improvement		30,000	42,734
Cash Forward (2021 column)			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	75,235	118,400	144,834
Unencumbered Cash Balance Dec 31	83,784	54,034	0
2019/2020/2021 Budget Authority Amount:	130,385	161,774	144,834

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	13,978	13,421	7,621
Receipts:			
Charges to Customers	19,525	20,000	22,000
Insurance Dividend	407	600	700
Bu. Co. Specials			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	19,932	20,600	22,700
Resources Available:	33,910	34,021	30,321
Expenditures:			
Fuel/Telephone/Electric/Bank Charges	2,823	3,000	3,271
Salary/Payroll Taxes	10,714	11,000	12,000
Insurance	1,672	2,000	3,000
Annual Dues/Legal	600	600	750
Repairs/Maintenance	4,296	4,300	5,500
Office Overhead	384	500	800
Capital Improvement		5,000	5,000
Cash Forward (2021 column)			
Miscellaneous	V2111		
Does miscellaneous exceed 10% of Total Exp			BEE S AND A
Total Expenditures	20,489	26,400	30,321
Unencumbered Cash Balance Dec 31	13,421	7,621	0
2019/2020/2021 Budget Authority Amount:	32,895	36,253	30,321

CPA Summary

2021

City of Cassoday

NON-BUDGETED FUNDS (Only the actual budget year for 2019 is to be shown)

Non-Budgeted Funds (1) Fund Name:	spun	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Capital Improvement	ement		0		0		0		0		٠.
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	_
Cash Balance Jan 1	50,650	Cash Balance Jan 1		50,650							
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			ī
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0	_
Resources Available:	50,650	Resources Available:	0	50,650	_						
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			1
Stanfield Roofing	1,073										
Stanfield Roofing	1,073										-
Dennis Martin	3,463										
FYG Construction	6,665										
		A									
		300									
Total Expenditures	15,274	Total Expenditures	0	15,274	_						
Cash Balance Dec 31	35,376	Cash Balance Dec 31	0	35,376	*						
		1								35,376	*
							4				

** Note: These two block figures should agree.

CPA Summary

Page No.

NOTICE OF BUDGET HEARING

The governing body of <u>City of Cassoday</u> will meet on August 11, 2020 at 6:30 p.m. at City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actu	al for 2019	Current Year Estimate for 2020		Propos	sed Budget for 2021	
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate
General	34,119	17.247	41,700	16.835	51,325	12,207	16.818
Debt Service							
Library							
Special Highway	7,765		7,830		7,936		
Water	53,986		62,800		67,067	7.7	- 1
Gas	75,235		118,400		144,834		
Sewer	20,489		26,400		30,321		
Non-Budgeted Funds	15,274						
Totals	206,868	17.247	257,130	16.835	301,483	12,207	16.818
Less: Transfers	0		44,000		61,734		
Net Expenditure	206,868		213,130		239,749		
Total Tax Levied	11,206		11,568		xxxxxxxxxxxxxx		
Assessed Valuation	649,731		687,125		725,811]	
Outstanding Indebtedness,							
January 1,	2018		<u>2019</u>	_	2020		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills	3
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Nicole Downard

City Official Title: Treasurer

Page No.

Cassoday City

(Published in The Butler County Times-Gazette August 1, 2020.)

NOTICE OF BUDGET HEARING

The governing body of Cassoday

will meet on August 11, 2020 at 6:30 p.m. at City Building for the purpose of hearing and answering objections of taxpayers retaing to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020	Estimate
General	34,119	17.247	41,700	16.835	51,325	12,207	Tax Rate*
Debt Service		PER STATE	THE STATE OF THE PARTY OF	Marie Control of	01,020	12,207	16.818
Library	Charge Street		107				
		CONTRACTOR OF THE PARTY OF THE	13.				
	SOMOR SIS		A STATE OF THE PARTY OF THE PAR				
			I de la companya de l				
CHAPTER TO SEE STORY	11.913.50.52			Marie Sales Andrews			
Special Highway	7,765		7,830	THE RESERVE OF THE PARTY OF THE	7.936		
Water	53,986	ALC: NO	62,800		67,067	CONTRACTOR DESCRIPTION	
Gas	75,235	RILE YOU	118,400		144,834		
Sewer	20,489		26,400		30,321		
			Burney and an		00,021	CONTRACTOR STATE	
5207155376	2 10 5 10 10		100000000000000000000000000000000000000				
							AND COMMON TO SERVICE
Non-Budgeted Funds	15,274		THE RESIDENCE OF		MARK NO CONTRACTOR		
Totals	206,868	17.247	257,130	16.835	301,483	12,207	10.010
Less: Transfers	0		44,000		61,734	12,20/	16.818
Net Expenditure	206,868	he	213,130		239,749		
Total Tax Levied	11,206		11,568		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	649,731		687,125		725.811		

Outstanding Indebtedness,

January 1, G.O. Bonds Revenue Bonds Other Lease Purchase Princip

Nicole Downard
City Official Title: Treasurer